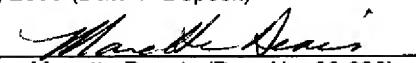


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April 17, 2006


Manette Dennis (Reg. No. 30,623)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No. : 10/510,972
First Named Inventor : Koichi Nakahara
Filing Date : 03/09/2005
TC/A.U. : 1621
Examiner : S. A. Witherspoon
Docket No. : KPO-SUN-P1/SN-71/US
Confirmation No. : 6169
Title : Process for Production of Hydrogen and Carbonyl
Compounds by Reacting Sub- or Super-Critical
Water with Alcohols

RESPONSE TO OFFICE ACTION

Mail Stop AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed December 16, 2005, Applicants
respectively submit the following remarks and arguments concerning the cited references.